DEFENSE CONTRACT AUDIT AGENCY
DEPARTMENT OF DEFENSE
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FORT BELVOIR, VA 22060-6219

IN REPLY REFER TO

PAS 205.10.1

August 31, 2004
04-PAS-049(R)

MEMORANDUM FOR REGIONAL DIRECTORS, DCAA
                               DIRECTOR, FIELD DETACHMENT, DCAA

SUBJECT: Audit Guidance on Implementation of Electronic Contractor Permanent File
                 Structure in Accordance with Strategic Plan Objective G5-02-2

Summary

As directed by the Executive Steering Committee (ESC), this memorandum modifies Agency guidance to require all FAOs to begin the implementation of Electronic Contractor Permanent Files (ECPF). Current Agency guidance at CAM 4-405.1 is changed to reflect this initiative. Effective immediately, FAOs should begin setting up electronic storage locations for all contractors that have electronic content available to file. This initiative is expected to be complete at all FAOs within two years from issuance of this MRD. This memorandum is accompanied by implementation instructions and tools to aid the FAOs in this process.

Background

Strategic Plan Objective G5-02-2 required the formation of an ad hoc committee to evaluate and recommend a standard electronic structure for contractor permanent files. During 2003, the ad hoc developed a "system" for filing all ECPF information. In order to accommodate telework and to operate in our many environments (mobile, resident, etc.,) a standard location and a series of folders were developed for operation on the Q: drive of FAO LANs. During the period February through April 2004, selected FAOs tested the structure and found it to be an acceptable method for standardizing the filing of ECPF information. Implementation of the ad hoc results was approved at the June 2004 ESC meeting.

Guidance

Expectations: FAOs should begin implementation of the ECPF with the expectation that implementation will be complete at all Agency FAOs within two years from the date of this memorandum. ECPF set ups are expected to be on a prospective basis only (i.e., set ups should not be conducted simply because an FAO is cognizant of a contractor in DMIS). Only contractors identified as having information to be placed in the electronic files, or in anticipation of a field visit where electronic data gathering is expected to occur, should be set up. FAOs should not spend time obtaining electronic information (previously obtained in hard copy) from contractors, nor should auditors spend time converting hard copy information (previously obtained) into electronic formats. It is expected that future information will be obtained electronically to the extent possible in the normal course of business and filed as it is obtained.

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          As stated, the Q: drive is identified as the standard location (i.e., mapped drive) to house the ECPF information. Regions should ensure FAOs are given appropriate rights and privileges (similar to the X: drive) so they may accomplish all set up and implementation instructions provided in Enclosure 1, Electronic Contractor Permanent File (ECFP) Structure and Implementation Instructions, of this memorandum. Enclosure 1 contains the following:

- Introduction
- Rules and Notes for Folder Structure
- Implementation (Folder Creation) Instructions
- Data Migration (Moving) Instructions
- Usage Instructions
- Electronic Contractor Permanent File Structure and Content Descriptions

          Filing Flexibility: The new standardized structure is a collection of folders and subfolders located on the Q: drive in a specified folder (Contr_Perm_Files). Each contractor set up will have the entire structure of folders (Major or Nonmajor) subordinated to the contractor folder (e.g., Q:\Contr_Perm_Files*XYZ Company*). There are 13 main folders at the level just below the contractor name (Gen Contr Info, Audit Planning, Financial Capability, Financial Info, etc.,) and many subordinated folders. There is no requirement to file in every folder. FAOs have the flexibility to file at the level appropriate for the specific contractor (see Enclosure 1, Usage Instructions section). The size, complexity and availability of electronic files will determine the level of folders used. Test results indicated further clarification was needed on the expectations of what is to be filed in some folders. Enclosure 1 clarifies the intended contents in each folder.

          Tools Provided: Because the set ups and data movement can be a complicated and cumbersome task, we are providing some tools (Major and Nonmajor implementation tools) to create the folders on the Q: drive. These two tools will simplify the creation of the folders subordinated to a contractor folder. Also, during our testing of the set ups and usage, navigational issues were raised concerning the viewing of the files contained in the various folders. During the testing, a tool was developed to solve this issue. These tools are further explained in Enclosure 1 and are provided as Enclosures 2, 3, and 4.

          Use of Personnel: Auditors and administrative personnel alike are encouraged to review Enclosure 1 in order to understand how to set up and work with the ECPF system, particularly the folder structure itself. During the initial implementation period, the use of administrative or knowledgeable personnel is encouraged and should be considered in order to reduce learning inefficiencies. Set ups and data moving can be complex, but they are repetitive tasks. Therefore, efficiencies can be gained on most of the tasks involved, particularly when many contractors are set up together (implementation phase). Once knowledgeable in the process, the same personnel can efficiently and effectively cross-train other auditors.

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          If FAO personnel have any questions, they should contact regional personnel. If regional personnel have any questions, they should contact Mr. Mark A. Richards, Program Manager, Auditing Standards Division (PAS), at 703-767-3236 or e-mail address <u>mark.richards@dcaa.mil</u>.

                                                            /Signed/
                                                            Robert DiMucci
                                                            Assistant Director
                                                            Policy and Plans

Enclosures: 4
1. Electronic Contractor Permanent File (ECPF) Structure & Implementation Instructions
2. Major Contractor Implementation Tool *(not included on Internet)*
3. NonMajor Contractor Implementation Tool *(not included on Internet)*
4. File Indexing Tool *(not included on Internet)*

DISTRIBUTION: B

Electronic Contractor Permanent File (ECPF) Structure & Implementation Instructions

Electronic Contractor Permanent File (ECPF) Structure & Implementation Instructions

INTRODUCTION

This document explains the process for setting up the Electronic Contractor Permanent Files (ECPF) for your office. It contains a few basic rules, instructions for creating the standard ECPF folders, instructions and suggestions related to moving existing ECPF data into the new file folder structure, instructions and suggestions related to using the new ECPF system, and the mandatory file structures for both major and non-major contractors.

The ECPF structure was developed to create some standardization within DCAA offices for electronic contractor permanent files. With the movement of personnel between offices, the turnover of personnel, and the shift from a paper environment to an electronic environment, it was determined that administrative, auditor, and management personnel could benefit from having a standard ECPF structure. Having the same basic ECPF structure in place at every DCAA office for every contractor within the Agency will greatly improve consistency from team to team and office to office.

ECPF implementation requires a few basic rules, and we also note some items related to security, naming conventions, paths, and known software issues. The rules must be followed to ensure we maintain a standard guide for each office, and to enable future tool development in APPS. FAOs may develop individual policies and practices to augment these basic rules. The detailed instructions for implementing the ECPF structure are in the next section. A tool has been developed to accelerate the set up process. The tool will create the standard folder structure for each contractor you choose to set up. Separate tools have been developed for major contractors and non-major contractors. The primary difference between these two structures is in Section H (ICAPS/ICQ) of the permanent files. The major contractor structure includes a folder for all ten internal control reviews (ICRs), while the non-major includes three ICR folders and an ICQ folder in section H.

The detailed implementation instructions are designed to walk you through the setup of the ECPF for one contractor using the implementation tools (WinZip files) which contain the file structure for either a major or non-major contractor. After the initial structure (first contractor's structure) is developed, the same process will be used for every contractor in your office.

While the implementation is on a prospective basis, we recognize that some FAOs may already have extensive existing electronic files, which would be beneficial to retain. As such, after the ECPF structure is in place, we provide instructions and suggestions on how to move existing contractor data into the new electronic structure. We have also provided some tips on how the ECPF can be used most effectively, as well as how to use the tools provided. Finally, we have some notes on tools currently being developed.

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RULES AND NOTES FOR FOLDER STRUCTURES

Rules:
1. Once a contractor is "Set Up," the standard folder names should not be altered (unless the DUNS number or contractor name are edited in DMIS, and then only the top level folder should be changed to match).
2. Standard permanent file folders (those set up by use of the implementation tool) must NOT be deleted.
3. Folders can be added where needed (subordinated to existing folders), but should be named in accordance with the naming conventions set forth (A-01, A-02, etc.).
4. Gathering and filing of electronic permanent files should be on a **prospective** (going forward) basis. Keep in mind that the existence of a file folder in the structure does not necessitate an immediate filing. If a document or file does not exist electronically and it is deemed to serve a useful purpose, these documents should be maintained in hard copy and obtained electronically in the future (during the performance of normal audit activity at the contractor's location).

SUBOFFICE SET UPS AND MAINTENANCE:
The system is flexible in that the folders can be installed on a LAN server at the FAO, a server in a frame relay environment (four-or-more-auditor location), unsupported stand alone machine (two or three person remote suboffice), or auditor laptop (one person remote suboffice). Caution should be exercised in the latter two environments (stand alone machine or auditor laptop) since backups may not be performed routinely. At smaller locations, the ECPF will probably be maintained in a directory other than the Q: drive. It is essential that FAOs implement back up procedures when the ECPFs are maintained in the stand alone or auditor laptop environments.

RIGHTS AND PRIVILEGES:
This system is flexible in that security and maintenance can be administered in many different ways. FAOs may want to give auditors read/write privileges or they can have a focal point monitor everything that goes in and out of the ECPF. Keep in mind that there is an inverse relationship between tight security and dispersed maintenance. As security tightens by having one person control input/output, maintenance will become more cumbersome since additional people (auditors and the focal point) will be involved. The minimum security should be read and write privileges for all, with all folder attributes set to "read only." Setting the folder attributes to read only will provide an additional prompt in Windows Explorer if a folder is moved or deleted inadvertently.

NAMING CONVENTIONS AND PATHS:
Because the ECPF will be "portable" in the sense that it can be "zipped and shipped" or taken with the auditor to the field, we mention the following WinZip limitation. When using WinZip to zip the permanent files, you may incur an error because the path and filename (together) are too long (i.e., more than 256 characters). Because of the 256 character limitations in WinZip, we made every attempt to abbreviate folder names, where possible. Abbreviated folder and file naming conventions should be used as much as possible to eliminate this problem.

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In addition to the WinZip limitation, there are limitations in the Windows operating system which prevents opening a file with a filename and path that exceeds 256 characters. Windows will allow you to create and file a document with a filename and path that exceeds 256 characters, but you will not be able to open it later. If you feel this may be a problem, you should test files by opening them after filing.

Finally, to the extent possible, use descriptive folder and file names. This will aid in the organization of information contained in a single folder.

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IMPLEMENTATION (Folder Creation) INSTRUCTIONS

Rules:
1. The implementation tool need not be run on every contractor in your DMIS database. Only contractors identified as having electronic information to be placed in the ECPF structure, or in anticipation of a field visit where electronic data gathering is expected to occur, should be set up.
2. Once a contractor has been identified as a candidate for ECPFs, the implementation tool should be used to set up the contractor's ECPF (i.e., each contractor set up should have the complete file folder structure).
3. Although there is no requirement to identify all contractors with content immediately, there is an expectation that within two years from issuance of this MRD, there will be no electronic permanent file content stored outside the ECPF (off line media, other common drive locations, personal laptops, etc.).

Helpful Hints:
1. It may be helpful to have a contractor listing sorted by contractor name. This will provide you with the DMIS contractor name and DUNS number for each of the contractors for whom you will be creating a permanent file structure.
2. The use of administrative personnel or knowledgeable personnel is encouraged and should be considered in order to reduce learning inefficiencies on set up of contractor files during the implementation process.

ECPF Structure Set Up:
1. Permissions for access to the LAN Q: drive should have been granted by your region. If you are unable to accomplish Step 2 below, you will need to contact your region to gain access to the Q: drive.
2. Using Windows Explorer, *create* a folder named "Contr_Perm_Files" on the Q: drive directly off the root. NOTE: The name has underscores to facilitate future enhancements/interfaces to APPS.
3. *Copy* both (Major and Non-Major) implementation tools (zip files) (enclosures 2 and 3) into the Q:\Contr_Perm_Files directory. You can right click on the attached files and copy and paste the files into the above directory.
4. Select the implementation tool you would like to use first (Major or Non-Major) and double click in Windows Explorer (or open using WinZip). NOTE: Do not highlight the document (implement.doc) in the zip file. If the implement.doc document is highlighted, you will only have the M file folder. Now…
   a. *Click* the **Extract ICON** on the toolbar and ensure the path in the folders/drives window box is Q:\Contr_Perm_Files.
   b. Make sure the **"Use Folder Names"** box is checked before clicking the **Extract** button.
   c. Next *click* the **Extract** button in the **Extract** dialog box. Note the only difference between the two tools (Major or Non-Major) is Section H (ICAPS or ICQ).
5. Once the file folder structure is in place, the newly created folder will be named "Major" or "Non-Major" (depending on the tool you selected). You will need to *rename* this folder to the following naming convention: "Contractor Name_NNNNNNNNN". The

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"NNNNNNNNN" indicates the nine digit DUNS number (in DMIS). This may be accomplished by right clicking on the file folder, highlighting **Rename** and replacing the characters using the naming convention above. The "Contractor Name" portion of the folder may be shortened or abbreviated, but **NO UNDERSCORES** should be used in the folder naming convention, with the exception of the underscore between the contractor name and the DUNS number, as this may interfere with future APPS Tool development. Keeping the contractor's name as short as possible is important, since there are limitations in the Windows operating system that prevent us from opening a file with a filename and path that exceeds 256 characters. Once again, the use of the underscore preceding the DUNS number in the folder naming convention will prepare us for future enhancements/interfaces to APPS.

6. Steps 4 and 5 will need to be repeated for each contractor set up.

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DATA MIGRATION (Moving) INSTRUCTIONS

Rules:
1. Although all contractors will have the complete set of folders set up for them, when filing, FAOs do not have to use the entire file folder structure for contractors with limited audit activity. The folders can be used in a variety of ways (depending on size, complexity, and availability of electronic files).
   a. For contactors with very little activity (but some electronic content), filing may be accomplished with descriptive file naming conventions using only the highest level folder (folder with contractor's name).
   b. For contractors with a moderate amount of content, you may be able to file in the top level folders (A-M, subordinated to the contractors name folder).
   c. For larger contractors with significant amounts of ECPF information, it is recommended to use the entire file folder structure.
2. For any contractor where electronic activity increases over time, and the original choice was made to not use the entire folder system, files can be "pushed" down to the next level fairly easily.
3. Data gathering (for movement to the ECPF) should be based on existing electronic files. FAOs should **NOT** spend time obtaining electronic information (previously obtained in hard copy) from contractors, nor should auditors spend time converting hard copy information (previously obtained) into electronic formats. It is expected that future information will be obtained electronically to the extent possible in the normal course of business and filed as it is obtained.
4. To reiterate, there is no requirement to identify all contractors with electronic content immediately. However, implementation of the ECPF should be started as soon as possible and should be completed at all contractor locations with electronic content within two years from issuance of this MRD. The expectation is that after the initial implementation, only new contractors or contractors who begin to embrace electronic media will need to be set up.

Helpful Hints:
1. If not already done, when setting up multiple contractors (i.e., mobile contractors at an FAO), you may want to gather the permanent file information you have in a common location. This will make navigation in Windows Explorer easier when dealing with extensive amounts of content.
2. The use of administrative personnel or knowledgeable personnel is encouraged and should be considered in order to reduce learning inefficiencies for data moving during the implementation process.
3. Understanding the ECPF structure before beginning the data movement will aid significantly in the process.

ECPF Data Migration (Moving) Instructions:
1. Review the Electronic Contractor Permanent File Structure provided in this enclosure to familiarize yourself with the new filing structure.

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2. Familiarize yourself with the current location of any electronic data and how the information is stored.
3. If the FAO chooses to use a consistent file naming convention (none are prescribed by this document or the associated MRD), group consensus should be sought before beginning this process.
4. Once you are familiar with the ECPF structure, and the current location and structure of the electronic data to be moved, you are ready to begin moving files. Although there are many different ways to move the data, a particular method that served the test FAOs well will be described here. FAOs should use the method that they are most comfortable with. When moving the information from one location to another using Windows Explorer, the Folders Window may become hard to traverse up and down from location to location. Opening two views of Windows Explorer will aid in the file transfer process. After initiating two instances of Windows Explorer, you can size the windows in a side by side fashion so that the folder structures (NEW and OLD) can be viewed easily.

Your screen will look something like this:	
NEW Location	OLD Location
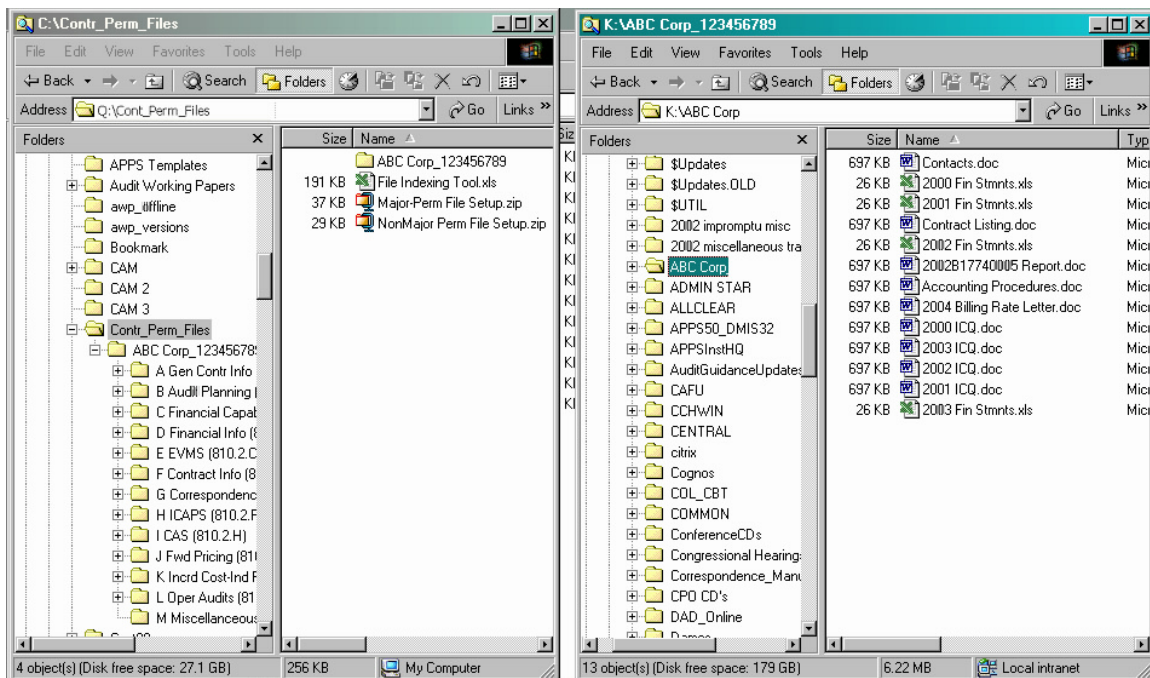
You can size the above windows to meet your demands by dragging and sizing the windows and fitting them to your desired sizes and locations. Once you have the two windows sized and are pointing to the contractor data that you wish to migrate, you are ready to start migrating (moving) the data from the old file folders to the new file folders.

5. You can use the drag and drop method, the copy and paste method, or the cut and paste method for migrating the data to the new file folders. Whichever method you use, remember to double check the file folders you are moving the data to and from, so as to prevent

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inadvertent loss of data. CAUTION: the "cut and paste" method will not leave your original files intact.

6. If you choose to copy the OLD files and folders from the original location to a location closer to the new structure and on the same drive (Q: drive) you should review the following cautionary statements:

   Cautions when moving data located on the same drive:

   a. Although it is highly unlikely, if the naming convention of your existing contractor folder uses the same naming convention as the folder you created on the Q: drive in the Implementation (Folder Creation) Instructions above, it may overwrite your newly created folders.

   b. Use the CTRL key command to ensure that you <u>Copy</u> rather than <u>Move</u> the files. This will ensure there is a backup maintained during testing. Take this opportunity to rename some files to give them more meaningful file names or to distinguish them from other files with which they will be co-located. In particular, items that contain similar but different information may need a more descriptive name, and items that contain similar versions of the same information over time may need dates added to the filename.

7. When file moving is complete, navigate to the newly created folder for the applicable contractor in Windows Explorer. Right click on the folder and select Properties from the menu. When the Properties dialog box appears, enable the "Read Only" attribute by placing a check mark in the appropriate box. Next click Apply. You should be presented with a Confirm Attribute Changes dialog box asking you how you want to apply the changes. You should then indicate you want to "apply change to this folder, subfolders and files." For systems that will be maintained by a variety of personnel, this adds an additional level of protection (if an attempt is made to delete or move a folder or file, an additional warning will be given to the user before the action is completed).

8. Every attempt should be made to ensure future filings have the "Read Only" attribute prior to filing and, in systems run with minimal security, occasionally an administrator can perform Step 4, above, on the main (Contr_Perm_Files) folder.

9. In each of the contractor's file folders, delete the document from the "M" folder entitled "Implement.doc" as this document only serves to ensure that the WinZip structure in the tool can be compressed.

10. The last step is to place the file indexing tool in the folder structure. Although you can place a copy of the File Indexing Tool (enclosure 4) in each contractor folder, another method is to place one copy in the Contr_Perm_Files folder. The tool is very flexible and can be used in a variety of different ways. If placed only in the Contr_Perm_Files folder, we recommend you change the properties to "read-only" on the file. This will prevent anyone from overwriting the file in this location (they will be forced to change the name and/or select a new location). After you have completed at least one contractor's migration to the Q: drive, you should place this file (in the location of your choice or both locations) and test it to see how it would "fit" with any local procedures you are considering to supplement these instructions and the related MRD. See also the section on Tools Provided in the Usage Instructions below.

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USAGE INSTRUCTIONS

Gathering and filing of electronic permanent files should be on a **prospective** basis. Keep in mind that the existence of a file folder in the structure does not necessitate an immediate filing. If a document or file does not exist electronically and it is deemed to serve a useful purpose, these documents should be maintained in hard copy and obtained electronically in the future (during the performance of normal audit activity at the contractor's location).

Filing Flexibility: The new standardized structure is a collection of folders and subfolders located on the Q: drive. The specific folders are listed in the next section (Electronic Contractor Permanent File Structure and Content Descriptions) , and each contractor set up will have the entire structure of folders (Major or Nonmajor) subordinated to a contractor folder (e.g., Q:\Contr_Perm_Files*ABC Corp*). There are 13 main folders at the level just below the contractor name (Gen Contr Info, Audit Planning, Financial Capability, Financial Info, etc.) and many other subordinated folders. There is **NO REQUIREMENT** to file in every folder. FAOs have the flexibility to file at the level appropriate for the specific contractor. The size, complexity and availability of electronic files will determine the level of folders used.

Folder Structure Integrity: The system of folders provided must be maintained for each contractor set up. Folders can be added to accommodate filing at a greater level of detail or for items not covered by the system provided. Folders should never be deleted unless instructed by Headquarters Policy Directorate to do so. Any folders added should be named in accordance with the naming conventions set forth (A-01, A-02, etc.).

ECPF Portability: The system of folders is particularly useful in the mobile environment. The entire system of folders for a given contractor can be copied from the Q: drive to the auditor's hard drive (a location of your choice) just prior to a field visit. You should do this while in the FAO with a high speed connection. You can also use compression software (WinZip) to compress the files and send them to someone (size should be considered when emailing these files). When using the ECPF in this manner, files copied to the laptop hard drives should be used as a reference only, and caution should be exercised when updating files. Only the ECPF on the FAO's Q: drive (or other official locations) should be updated in order to maintain proper control over the files.

Tools Provided:
1. Set Up Tool. Because the set ups and data movement can be a complicated and cumbersome task, we are providing tools to create the folders on the Q: drive. When you run these tools (one for major set ups and one for non-major set ups) all the folders are created automatically. As a user, you may not be the person performing the set up task, but you should be aware of the capabilities of these tools.
2. File Indexing Tool. During our testing of the set ups and usage, navigational issues were raised concerning the viewing of the files in the ECPFs. An Excel tool was developed to address this navigational issue. The following bullets identify default settings, additional

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benefits provided, and items of interest related to the indexing tool that will aid the user in maximizing tool usage:

- You will need to "Enable Macros" to use the file
- Excel Macro Security Level should be set to medium (Tools, Options, Security Tab)
- The file properties should be changed to "read-only" when used in a multiple user environment
- Default location for Creating the Index is Q:\Contr_Perm_Files
- If user is not on the network or no Q: drive exists, it defaults to My Documents
- Default location for Copying the Index file is the last indexed folder location
- Notification is provided if Temporary Files are found
- The Indexing tool checks for long file names and displays a message if it is found
- Default is to hyperlink all filenames listed, although it can be turned off
- Auditors can place a copy of the Index File in their current audits for evidence of a permanent file review

Tools To Be Developed: Tools are planned to be developed in the near future to enhance filing and retrieving from APPS. These tools are currently being studied by Operations for incorporation into APPS because they can provide:

- Access to permanent files within APPS
  - quicker ability to file items in the permanent files
  - quicker access to retrieve files already in the permanent files
- a flattened view of the files in all the folders (similar to the File Indexing Tool)
- encouragement to auditors to obtain contractor information electronically

ELECTRONIC CONTRACTOR PERMANENT FILE (ECPF) STRUCTURE AND CONTENT DESCRIPTIONS

Users should note the structure contains two (2) different H sections. One is for major contractors and one is for non-major contractors. There are two different WinZip files (major and non-major) for creating the folders on the common drive.

Folder Name	Content Descriptions (As Needed)
A – Gen Contr Info (810.1.A)	General Contractor Information. The intent of this set of folders was to gather general information related to the contractor.
A-01 Maps Locations Contacts Directions	
A-02 Brochures Prod Descr	Brochures and Product Descriptions.
A-03 Contr Presentations & Briefings	Contractor Presentations and Briefings. High level generic (products, Industry, etc.). Anything specific to another section in the ECPF should be filed in that section.
A-04 Curr Events & News Releases	Current Events and News Releases.
A-05 Web Site Info	Web Site Information.
A-06 Points of Contact	
A-06a Tele Listing	
A-06b Email Addr	
A-07 Principle Prod Line-NAICS Codes	Principle Product Line-NAICS Codes (formerly SIC).
A-08 DUNS & Cage Codes (www.ccr.gov)	
A-09 Small Business Exemp Info	Small Business Exemption Information.
A-10 Joint Venture Agmts	Joint Venture Agreements.
A-11 Chart of Accounts	
A-12 List of Rpts	List of Reports.
A-13 Empl Listing	Employee Listing(s).
A-14 Union Agmts	Union Agreements.
A-15 Policies & Procedures	Any policies and procedures not filed elsewhere in the ECPF.
A-16 Training Programs	
A-17 Board of Director's Minutes	
A-18 Internal Audits	
A-19 Record Retention Data	
A-20 Org Charts	
A-21 Floor Plans	
A-22 Plant Locations & Layouts	
A-23 Map-Pics of Facilities	
B – Audit Planning (810.2.A)	The intent of this set of folders is to gather information that will aid the auditor in the planning process.
B-01 ADV	Information related to Auditable Dollar Volume (ADV) at the contractor location.
B-02 MAARS Logs	Mandatory Annual Audit Requirements (MAARs) Logs.
B-02a MAARS Assoc Audits	MAARs Associated Audits. In particular, reports related to the annual incurred cost audits (e.g., floorchecks, purchases existence consumption, assist subcontracts, etc.).
B-03 Org & Sys	Contractor Organization & Systems. The intention is to store at least the most current Organization and Systems paragraph(s) for the audit report. It can be kept up to date here and historical versions can be stored.
B-03a Current	

Folder Name	Content Descriptions (As Needed)
B-03b Historical	
B-04 Audit History-Risk Assmt	Various DMIS reports, team audit logs, risk assessments that have continuing applicability, etc.
B-05 Records Access Iss	Access to records issues that have been reported or elevated.
B-06 Audit Leads	
B-06a Open	
B-06b Closed	
B-06c Defective Pricing	
B-07 Fraud Risk Indicators	Known fraud risks.
B-08 CAC DACO ACO Activities	Any customer activities/communications related to audit planning.
B-09 Suspected Irr Act	Suspected Irregular Activities (conduct).
B-10 Adv Agreements	Advance Agreements. Agreements not filed elsewhere in the ECPF.
C - Financial Capability (810.2.B)	The intent of this set of folders is to capture financial information relating to the contractor, but created by DCAA, ACOs, or 3rd parties (exception is folder C-06).
C-01 Reports	
C-02 Risk Assessment Memos	
C-03 Fin Cap Excel Workbooks	
C-04 Other Analysis	Any financial capability information not included in another folder that would be considered relevant.
C-05 Monitoring Activity	
C-06 Cash Flow Projections	
C-07 Corp Guarantees	
C-08 Approval Letters	ACO approval letters
D - Financial Info (810.1.B)	Financial Information. The intent of this set of folders is to capture financial information generated by the contractor that has value in planning and performing audits of any nature.
D-01 Financial Statements	
D-02 SEC Documents	
D-03 Tax Returns	
D-04 Trial Balance-Gen Ledger	
D-05 AP & Receivable Aging	Accounts Payable and Accounts Receivable Aging.
D-06 Pension Data	
D-07 Insurance Data	
D-08 Sales Forecasts	
D-09 Cost Center Descr	Cost Center Descriptions.
E - EVMS (810.2.C)	The intent of this set of folders is to capture Earned Value Management System related data/documents.
E-01 Sys Implementation	
E-01a DCMA Info	
E-01b Approvals	
E-02 Surveillance	
E-02a Reports (CPR, CSSR, CFSR, etc)	
E-02b System	
F - Contract Info (810.2.D)	The intent of this set of folders is to capture contract information and related data that has value in planning and performing audits

Folder Name	Content Descriptions (As Needed)
	of any nature.
F-01 Contract List	
F-01a Active	
F-01b Closed	
F-02 Contract Data	
F-02a Briefs	Contract Briefs.
F-02a(i) Basic	
F-02a(ii) Mods	
F-03 Voucher Invoices	
F-04 Def Pricing Univ	Defective Pricing Universe.
G – Correspondence (810.2.E)	The intention of this set of folders is to capture general correspondence. These folders can be broken out further for more detailed capturing of correspondence or folders can be created under other sections to capture correspondence related to a particular area.
G-01 Telephone	
G-02 Contractor	
G-03 ACO	
G-04 PCO	
G-05 CAC	
G-06 To & From DCAA Offices	
G-07 To & From DCM Offices	
G-08 Contract	
H – ICQ (810.2.F)	The intent of this set of folders is to capture internal control related data for NON-MAJOR contractors. The related folders are broken down by significant contractor systems (accounting, billing, estimating – others can be added). Documents can be filed in related systems even if an internal control review is not performed at the non-major contractor.
H-01 ICQ	
H-02 Non Major Sys Deficiencies	Known system deficiencies.
H-03 Acctg (Pre & Post)	Accounting System.
H-03a Written Descr	Written system descriptions.
H-03b Flow Chart	Flowcharts and any pictorial depictions.
H-03c Policies	
H-03d Contr Sys Rpts	Contractor System Reports. Listings of reports, highlighting any we place reliance on.
H-03e Audit Reports	Pre and Post accounting system reports.
H-04 Billing Sys	Billing System.
H-04a Billing Rates	Billing rate information summary folder.
H-04a(i) Billing Rates	Billing rate submissions, comparisons and tracking.
H-04a(ii) Neg-Audit Det Rates	Negotiated and audit determined billing rates.
H-04a(iii) Rate Agrnt Ltrs	Billing rate agreement letters.
H-04b Written Descr	Written system descriptions.
H-04c Flow Chart	Flowcharts and any pictorial depictions.
H-04d Policies	
H-04e Contr Sys Rpts	Contractor System Reports. Listings of reports, highlighting any we place reliance on.
H-04f Audit Reports	
H-04g Direct Billing	Item related to direct billing initiative (requests, letters, approvals,

Folder Name	Content Descriptions (As Needed)
	etc.).
H-05 Est Sys	Estimating System.
H-05a Written Descr	Written system descriptions.
H-05b Flow Chart	Flowcharts and any pictorial depictions.
H-05c Policies	
H-05d Contr Sys Rpts	Contractor System Reports. Listings of reports, highlighting any we place reliance on.
H-05e Audit Reports	
H – ICAPS (810.2.F)	Internal Control Audit Planning Summary. The intent of this set of folders is to capture internal control related data for MAJOR contractors. The related folders are broken down by significant contractor systems.
H-01 ICAPS Cycling Info	ICAPS planning documents that support the program planning effort for this contractor.
H-02 IT Ctrls	Information Technology System Controls (General Internal Controls).
H-02a Approval Letters	
H-02b Written Descr	Written system descriptions.
H-02c Flow Chart	Flowcharts and any pictorial depictions.
H-02d Policies	
H-02e Contr Sys Rps	Contractor System Reports. Listings of reports, highlighting any we place reliance on.
H-02f Audit Reports	
H-03 Acctg	Environment and Overall Accounting System Controls.
H-03a Approval Letters	
H-03b Written Descr	Written system descriptions.
H-03c Flow Chart	Flowcharts and any pictorial depictions.
H-03d Policies	
H-03e Contr Sys Rpts	Contractor System Reports. Listings of reports, highlighting any we place reliance on.
H-03f Audit Reports	
H-04 Billing	Billing System.
H-04a Billing Rates	Billing rate information summary folder.
H-04a(i) Billing Rates	Billing rate submissions, comparisons and tracking.
H-04a(ii) Neg-Audit Det Rates	Negotiated & audit determined billing rates.
H-04a(iii) Rate Agmt Ltrs	Billing rate agreement letters.
H-04b Approval Letters	
H-04c Written Descr	Written system descriptions.
H-04d Flow Chart	Flowcharts and any pictorial depictions.
H-04e Policies	
H-04f Contr Sys Rpts	Contractor System Reports. Listings of reports, highlighting any we place reliance on.
H-04g Audit Reports	
H-05 Estimating	Estimating System.
H-05a Approval Letters	
H-05b Written Descr	Written system descriptions.
H-05c Flow Chart	Flowcharts and any pictorial depictions.
H-05d Policies	
H-05e Contr Sys Rpts	Contractor System Reports. Listings of reports, highlighting any we place reliance on.
H-05f Audit Reports	

Folder Name	Content Descriptions (As Needed)
H-06 Comp	Compensation System.
H-06a Approval Letters	
H-06b Written Descr	Written system descriptions.
H-06c Flow Chart	Flowcharts and any pictorial depictions.
H-06d Policies	
H-06e Contr Sys Rpts	Contractor System Reports. Listings of reports, highlighting any we place reliance on.
H-06f Audit Reports	
H-07 Labor	Labor System.
H-07a Approval Letters	
H-07b Written Descr	Written system descriptions.
H-07c Flow Chart	Flowcharts and any pictorial depictions.
H-07d Policies	
H-07e Contr Sys Rpts	Contractor System Reports. Listings of reports, highlighting any we place reliance on.
H-07f Audit Reports	
H-07g Dir Lbr Analysis	Analyses performed of direct labor (historical tracking, improvement curves, regression analysis, etc.)
H-08 Purch	Purchasing System.
H-08a Approval Letters	
H-08b Written Descr	Written system descriptions.
H-08c Flow Chart	Flowcharts and any pictorial depictions.
H-08d Policies	
H-08e Contr Sys Rpts	Contractor System Reports. Listings of reports, highlighting any we place reliance on.
H-08f Audit Reports	
H-09 MMAS	Material Management & Accounting System.
H-09a Approval Letters	
H-09b Written Descr	Written system descriptions.
H-09c Flow Chart	Flowcharts and any pictorial depictions.
H-09d Policies	
H-09e Contr Sys Rpts	Contractor System Reports. Listings of reports, highlighting any we place reliance on.
H-09f Audit Reports	
H-10 Bud & Plan	Budget and Planning System.
H-10a Approval Letters	
H-10b Written Descr	Written system descriptions.
H-10c Flow Chart	Flowcharts and any pictorial depictions.
H-10d Policies	
H-10e Contr Sys Rpts	Contractor System Reports. Listings of reports, highlighting any we place reliance on.
H-10f Audit Reports	
H-11 ODC Indir	ODC and Indirect System.
H-11a Approval Letters	
H-11b Written Descr	Written system descriptions.
H-11c Flow Chart	Flowcharts and any pictorial depictions.
H-11d Policies	
H-11e Contr Sys Rpts	Contractor System Reports. Listings of reports, highlighting any we place reliance on.
H-11f Audit Reports	
I – CAS (810.2.G)	The intention of this set of folders is to capture Cost Account

Folder Name	Content Descriptions (As Needed)
	Standard (CAS) related documents.
I-01 Compliance Schedules	
I-01a Noncompliance Issues	
I-02 Audit Rpts	
I-03 Disclosure Statements	
I-03a Current	
I-03b Prior	
I-03c Revisions	
I-03d Adequacy Letters	
I-04 Cost Impacts	
J- Fwd Pricing (810.2.H)	The intention of this set of folders is to capture forward pricing related documents.
J-01 Rate Monitoring	Historical tracking, comparisons to actual rates, etc.
J-02 FP Rates	Rate Submissions (FPRS).
J-03 Rate Rpts	Rate Reports.
J-04 Rate Agmt Ltrs	Rate Agreement Letters.
J-05 Neg-Audit Det Rates	Negotiated & Audit Determined Rates. FPRA's, FPRR's or Audit results of FPRS.
J-06 Tele Rates	Telephone Rates. DMIS 25000 activity.
J-06a Request Log	
J-06b Requests	
J-06c Replies	
J-07 Analysis of Rates	Trend analysis, etc.
K - Incrd Cost-Ind Rates (810.2.I)	The intention of this set of folders is to capture incurred cost related documents.
K-01 Monitoring	Incurred cost status reports, various DMIS reports, team audit logs, etc.
K-02 Submissions	
K-03 Rpts and MFR's	Reports and Memorandums for the Record.
K-04 Neg-Audit Det Rates	Negotiated and Audit Determined Rates.
K-05 Rate Agmt Ltrs	Rate Agreement Letters.
K-06 CACWs	Cumulative Allowable Cost Worksheets.
L – Oper Audits (820.2.J)	Operations Audits. The intent of this set of folders is to capture and consolidate Operations audit data that might have future applicability
L-01 Planning	
L-02 Future Savings	
M - Miscellaneous (820.2.K)	The intention of this folder(s) is to capture any remaining documents not specifically identified in other sections.

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